

**INSTITUTION ACCOUNTING - Section 11**

<b>1.0</b>	<b>Procedures for Contingent Accounts</b>	
<b>2.0</b>	<b>Store Inventory Entries</b>	<b>(APB #110)</b>
<b>2.1</b>	<b>Store Inventory Reconciliation</b>	<b>(APB #18)</b>
<b>2.2</b>	<b>Non-FMS Stores/Supplies Inventories</b>	
<b>3.0</b>	<b>Depository Funds and Petty Cash Report (Moved to Section 2-Cash and Cash Equivalents)</b>	
<b>3.1</b>	<b>Monthly Bank Reconciliations</b>	
<b>4.0</b>	<b>Canteen Fund Policy and Procedures</b>	
<b>4.1</b>	<b>Canteen Financial Statements</b>	<b>(APB #17)</b>
<b>4.2</b>	<b>Reimbursement of Canteen Operations Expense</b>	<b>(APB #77)</b>
<b>5.0</b>	<b>Disposition of Patient/Inmate Accounts</b>	
<b>6.0</b>	<b>Accounting for State Owned Housing Rentals</b>	<b>(APB #96)</b>
<b>8.0</b>	<b>Compensation to Injured Inmates</b>	
<b>8.1</b>	<b>Crime Victim and Witness Surcharge</b>	<b>(APB #59)</b>
<b>9.0</b>	<b>Repair and Maintenance Projects</b>	

**SUMMARY OF INSTITUTION ACCOUNTING**

This section groups bulletins relating to accounting procedures commonly used by institutions. However, in some instances, these policies may affect operations in other organizations. For example, **INSTITUTION ACCOUNTING 1.0 (Procedures for Contingent Accounts)** applies to all contingent accounts regardless of location.

The organization of the section is as follows:

- Use and reporting of contingent funds;
- Store inventory accounting and annual reconciliation;
- Canteen allowable costs, reimbursement of canteen operations expense, and financial statements;
- Patient/inmate account reconciliation and disposition;
- Specialized procedures for state-owned housing and payment of contractor's invoices;
- Correctional institution policies (compensation to injured inmates, and crime victim and witness surcharge)